

**Voluntary Report** – Voluntary - Public Distribution

**Date:** June 27, 2023

**Report Number:** VM2023-0035

**Report Name:** Vietnam Reduces MFN Tariff Rates on Ethanol

**Country:** Vietnam

**Post:** Hanoi

**Report Category:** Biofuels, Agriculture in the News, Agricultural Situation, Grain and Feed

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**Report Highlights:**

The Government of Vietnam (GVN) issued Decree 26/2023/ND-CP on May 31, 2023, lowering Most-Favored-Nation (MFN) tariff rates on ethanol to 10 percent from 15 percent. The Decree will enter into force on July 15, 2023.

## Summary

On May 31, 2023, the Government of Vietnam (GVN) issued Decree 26/2023/ND-CP on the schedule of tariffs (including export tariffs, preferential import tariffs, list of goods, flat tariffs, compound tariffs, and out-of-quota import tariffs). This Government Decree will enter into force on July 15, 2023, and replace the following GVN Decrees regulating the schedule of tariffs, including Decree 122/2016, Decree 125/2017, 57/2020, Decree 101/2021, and Decree 51/2022.

New Most-Favored-Nation (MFN) tariff reductions apply to ethanol (harmonized system codes - 2207.20.11 and 2207.20.19), reduced from fifteen percent to ten percent. According to the MFN principle of the World Trade Organization, MFN tariff rates will apply to all of Vietnam's trading partners with whom Vietnam has no preferential arrangements in place (such as Free Trade Agreements or other bilateral or multilateral agreements with Vietnam). MFN tariff rates apply for the United States.

<b>HS Code</b>	<b>MFN tariff under Decree 122/2016 and the Decree 125/2017 - Become effective before July 10, 2020 (percent)</b>	<b>MFN tariff under Decree 57/2020 - Entered into force on July 10, 2020 (percent)</b>	<b>New MFN tariff under Decree 26/2023 Will enter into force July 15, 2023 (percent)</b>
2207.20.11	17	15	10
2207.20.19	20	15	10

Decree 26/2023 (in Vietnamese) can be accessed here: <https://vanban.chinhphu.vn>

Should U.S. exporters have any questions regarding this Decree, please contact [aghanoi@fas.usda.gov](mailto:aghanoi@fas.usda.gov)

## Attachments:

No Attachments.